

Index to Volume 9

Author Index

BALTER, ROBERT S., <i>Is Looney Loony? The Includability of Employer-Provided Survivorship Benefits in Gross Estate</i>	147
BLASI, RONALD W. & DENESHA, RICHARD A., <i>Avoiding Disallowance of Earmarked Charitable Contributions</i>	160
BROMBERG, BARBARA SCHWARTZ, <i>Tax Planning for Professionals:</i> <i>Income Shifting for Professionals After TRA '84</i> 364 <i>Significance of TRA '84 for Professionals</i>	98
BURKE, J. MARTIN & FRIEL, MICHAEL K., <i>Recent Developments in the Income Taxation of Individuals:</i> <i>Allowance of Loss Deduction Where Insurance Reimbursement for Casualty Loss Declined</i>	185
<i>Compensation for Personal Injuries and Sickness—Limiting the Section 104(a)(2) Exclusion</i>	292
<i>Expanding the Home Office Deduction Exceptions</i>	380
CATHCART, ALAN T., <i>International Developments:</i> <i>Double Taxation of Pension Income</i>	182
<i>New Rules on Personal Service Income Withholding</i>	180
<i>Physical Presence Requirement Given a Narrow Reading for Foreign Source Income Requirement</i>	288
<i>Provisions of TRA '84 of Importance to Individuals</i>	113
CHOPIN, L. FRANK & GRANWELL, ALAN W., <i>The New Concept of Residence for Federal Income Tax Purposes</i>	242
FINK, JEROLD A., <i>Is There Still Life for Professional Corporations?</i>	123

FOWLER, ANNA C., <i>Bolaris: Does Qualification for Section 1034 Foreclose a Rent Loss Deduction?</i>	226
GUTTENBERG, ARYEH, <i>Article Digests</i>	397
GUTTENBERG, ARYEH, <i>The Tax Reform Act of 1984: An Analysis of Significant Provisions Affecting Individuals</i>	3
HARRIS, JEFFREY B. & DENTINO, CHRISTINE, <i>Section 1274—The Application of the OID Provisions to Debt Instruments Issued for Property</i>	315
HIRSCHSON, LINDA B., <i>Postmortem Estate Planning: New Rules and Planning Considerations for Estate and Trust Distributions of Property in Kind</i> . . .	209
HURLEY, RICHARD E., <i>The Interest-Free Loan Is Free No More</i>	353
KERTZ, CONSUELO LAUDA, <i>New Rules for Divorce Taxation</i>	50
LASSILA, DENNIS R., <i>The Employee Fringe Benefit Provisions of the Tax Reform Act of 1984</i>	61
LEE, LAWRENCE J., <i>Investment Planning: Educational Expenses as Trade or Business Expenses for Talented Children</i>	377
MISCHE, MICHAEL A. & HORVITZ, JEROME S., <i>Remedies to Wrongful Seizure: An Analysis of the Determination, Notification, Demand, and Levy Processes</i>	254
OLSON, CAROL DUANE, <i>Recent Developments in Estate and Gift Taxation:</i>	
<i>Deductibility of Claims Against Estate</i>	206
<i>Exercise of Special Power Can Result in Taxable Gift</i>	202
<i>How to Treat Charitable Gifts Paid by Check</i> . . .	203
<i>Lifetime Transfers by Decedents</i>	308

<i>Reliance on Attorney No Excuse for Late Filing of Estate Tax Return</i>	306
<i>Section 2032A—Qualified Use</i>	395
<i>Special Use Valuation of Rental Property</i>	207
<i>When Does a Trustee Possess Incidents of Ownership of Insurance Policy on His Life</i>	311
 PORTNEY, GERALD G., <i>Practice Points:</i>	
<i>On the Issuance of Corrected Notices of Deficiency</i>	104
 PORTNEY, GERALD G. & FREEDMAN, ALAN, <i>Practice Points:</i>	
<i>Parameters for Extensions of Time to File Elections</i>	368
<i>Timing the Payment of Interest on Deficiencies</i> ...	173
 REIFER, SOL S., <i>Section 401(k) Plans: An Alternative to an IRA</i>	
	129
 SUGARMAN, NORMAN A., <i>New Incentives and Choices for Charitable Gifts to Private Foundations</i>	
	219
 SWEENEY, JR., ROBERT D., <i>Modified Flat Rate Tax Reform Proposals</i>	
	280
 WOOD, ROBERT W., <i>Individual Charitable Deductions After the Tax Reform Act of 1984</i>	
	88
 WYNDELTS, ROBERT W. & FOWLER, ANNA C., <i>Investment Credit Property Contained in or Attached to Buildings: Movability Not Required</i>	
	335

Title Index

<i>Article Digests, Aryeh Guttenberg</i>	397
<i>Avoiding Disallowance of Earmarked Charitable Contributions, Ronald W. Blasi and Richard A. Denesha</i>	160
<i>Bolaris: Does Qualification for Section 1034 Foreclose a Rent Loss Deduction? Anna C. Fowler</i>	226

[The] Employee Fringe Benefit Provisions of the Tax Reform Act of 1984, <i>Dennis R. Lasilla</i>	61
Individual Charitable Deductions After the Tax Reform Act of 1984, <i>Robert W. Wood</i>	88
[The] Interest-Free Loan Is Free No More, <i>Richard E. Hurley</i>	353
International Developments, <i>Alan T. Cathcart</i> :	
Double Taxation of Pension Income	182
New Rules on Personal Service Income Withholding	180
Physical Presence Requirement Given a Narrow Reading for Foreign Source Income Requirement	288
Provisions of TRA '84 of Importance to Individuals	113
Investment Credit Property Contained in or Attached to Buildings: Movability Not Required, <i>Robert W. Wyndelts and Anna C. Fowler</i>	335
Investment Planning, <i>Lawrence J. Lee</i> :	
Educational Expenses as Trade or Business Expenses for Talented Children	377
Is <i>Looney Loony</i> ? The Includability of Employer-Provided Survivorship Benefits in Gross Estate, <i>Robert S. Balter</i>	147
Is There Still Life for Professional Corporations? <i>Jerold A. Fink</i>	123
Modified Flat Rate Tax Reform Proposals, <i>Robert D. Sweeney, Jr.</i>	280
[The] New Concept of Residence for Federal Income Tax Purposes, <i>L. Frank Chopin and Alan W. Granwell</i>	242
New Incentives and Choices for Charitable Gifts to Private Foundations, <i>Norman A. Sugarman</i>	219

New Rules for Divorce Taxation, <i>Consuelo Lauda Kertz</i>	50
Postmortem Estate Planning, <i>Linda B. Hirschson</i> :	
New Rules and Planning Considerations for Estate and Trust Distributions of Property in Kind	209
Practice Points, <i>Gerald G. Portney</i> :	
On the Issuance of Corrected Notices of Deficiency	104
Practice Points, <i>Gerald G. Portney and Alan Freedman</i> :	
Parameters for Extensions of Time to File Elections	368
Timing the Payment of Interest on Deficiencies . . .	173
Recent Developments in Estate and Gift Taxation, <i>Carol Duane Olson</i> :	
Deductibility of Claims Against Estate	206
Exercise of Special Power Can Result in Taxable Gift	202
How to Treat Charitable Gifts Paid by Check . . .	203
Lifetime Transfers by Decedents	308
Reliance on Attorney No Excuse for Late Filing of Estate Tax Return	306
Section 2032A—Qualified Use	395
Special Use Valuation of Rental Property	207
When Does a Trustee Possess Incidents of Owner- ship of Insurance Policy on His Life	311
Recent Developments in the Income Taxation of In- dividuals, <i>J. Martin Burke and Michael K. Friel</i> :	
Allowance of Loss Deduction Where Insurance Re- imbursement for Casualty Loss Declined	185
Compensation for Personal Injuries and Sickness— Limiting the Section 104(a)(2) Exclusion . . .	292
Expanding the Home Office Deduction Exceptions	380
Remedies to Wrongful Seizure: An Analysis of the De- termination, Notification, Demand, and Levy Pro- cesses, <i>Michael A. Mische and Jerome S. Horvitz</i>	254
Section 401(k) Plans: An Alternative to an IRA, <i>Sol S. Reifer</i>	129

Section 1274—The Application of the OID Provisions to Debt Instruments Issued for Property, <i>Jeffrey B. Harris and Christine Dentino</i>	315
Tax Planning for Professionals, <i>Barbara Schwartz Bromberg</i> :	
Income Shifting for Professionals After TRA '84 ..	364
Significance of TRA '84 for Professionals	98
[The] Tax Reform Act of 1984: An Analysis of Sig- nificant Provisions Affecting Individuals, <i>Aryeh Guttenberg</i>	3

High-Technology Companies and the PHC Tax

"Penalizing active, high technology companies and stifling innovation and investment in an area in which the United States enjoys a technological advantage seems counterproductive."

—Ivan H. Humphreys and Ronald B. Schrotenboer
Tax Notes
December 24, 1984

